

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2024**

	2023 OCTOBER ACTUAL	2023 JAN-OCT BUDGET	2023 JAN-OCT ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 OCTOBER ACTUAL	2024 JAN-OCT BUDGET	2024 JAN-OCT ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Income Taxes	1,719,375	15,392,083	17,780,188	18,470,500	96%	1,512,734	16,392,500	17,698,690	19,671,000	90%
Other Taxes	3,610	1,193,364	1,514,493	1,432,037	106%	3,538	1,551,389	1,940,463	1,861,667	104%
Intergovernmental	23,930	1,046,272	573,956	1,255,526	46%	531,624	819,402	969,780	983,282	99%
Licenses, Permits, and Fees	404	-	4,650	-		560	-	18,893	-	
Fines and Forfeitures	86,633	1,045,833	955,398	1,255,000	76%	97,318	1,045,833	1,054,942	1,255,000	84%
Charges for Services	295,320	3,134,063	3,263,831	3,760,875	87%	359,705	3,488,284	3,781,440	4,185,941	90%
Other Revenue	168,132	480,717	1,080,567	576,860	187%	143,957	724,338	1,495,764	869,206	172%
TOTAL REVENUES:	2,297,403	22,292,332	25,173,083	26,750,798	94%	2,649,436	24,021,747	26,959,973	28,826,096	94%
EXPENDITURES:										
Council/City Manager	132,904	2,720,488	2,163,679	3,264,585	66%	165,405	4,162,654	4,075,347	4,995,185	82%
Finance/Tax	125,384	1,676,650	1,570,572	2,011,980	78%	117,959	1,200,242	1,354,058	1,440,290	94%
Court	144,575	1,763,061	1,601,834	2,115,673	76%	132,054	1,713,769	1,506,603	2,056,523	73%
Police	397,778	5,397,443	4,795,525	6,476,931	74%	435,960	5,409,094	4,856,559	6,490,913	75%
Fire	241,819	3,017,163	2,801,219	3,620,595	77%	286,516	3,176,247	3,151,475	3,811,496	83%
Recreation	280,510	3,691,899	3,261,836	4,430,279	74%	298,439	3,621,810	3,466,289	4,346,172	80%
DES/Public Works	195,728	2,275,131	2,230,417	2,730,157	82%	95,877	2,437,403	2,179,873	2,924,884	75%
Non-Departmental	5,826	145,292	111,150	174,350	64%	4,585	122,375	115,522	146,850	79%
TOTAL EXPENDITURES	1,524,523	20,687,125	18,536,230	24,824,550	75%	1,536,794	21,843,594	20,705,726	26,212,313	79%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Advances In	-	-	100,000	-		555,000	-	780,567	-	
Transfers Out	(177,898)	(5,059,234)	(3,244,960)	(6,071,081)	53%	(1,728,741)	(5,290,196)	(5,501,190)	(6,348,235)	87%
Advances Out	-	-	-	-		-	-	(555,000)	-	
TOTAL OTHER FINANCING SOURCES/(USES)	(177,898)	(5,059,234)	(3,144,960)	(6,071,081)		(1,173,741)	(5,290,196)	(5,275,623)	(6,348,235)	
TOTAL SURPLUS/(DEFICIT)	594,983	(3,454,027)	3,491,894	(4,144,833)		(61,099)	(3,112,043)	978,625	(3,734,452)	

2022 budgeted expenditures included \$2,099,238 of prior encumbrances.

POLICE-FIRE-STREET CIP FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2024

	2023 OCTOBER ACTUAL	2023 JAN-OCT BUDGET	2023 JAN-OCT ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 OCTOBER ACTUAL	2024 JAN-OCT BUDGET	2024 JAN-OCT ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Intergovernmental	-	137,917	180,350	165,500	109%	-	654,277	154,759	785,132	20%
Other Revenue	-	-	49,205	-		-	30,686	171,754	36,823	466%
TOTAL REVENUES:	-	137,917	229,555	165,500	139%	-	684,963	326,513	821,955	40%
EXPENDITURES:										
Police	19,939	229,854	216,603	275,825	79%	20,612	232,545	227,222	279,054	81%
Fire	16,470	224,938	144,990	269,926		10,823	202,523	136,541	243,027	
TOTAL EXPENDITURES	19,939	229,854	216,603	545,751	40%	31,435	435,068	363,763	522,081	70%
OTHER FINANCING SOURCES/(USES)										
Transfers In	177,898	2,054,533	2,107,331	2,465,439	85%	234,291	2,050,000	2,179,511	2,460,000	89%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	-	(380,327)	(391,314)	(456,392)	86%	(107,481)	(238,606)	(337,481)	(286,327)	118%
Fire - Capital	(13,250)	(264,445)	(156,182)	(317,334)	49%	(28,185)	(235,250)	(286,215)	(282,300)	101%
Public Works - Capital	(403)	(903,482)	(1,259,454)	(1,084,178)	116%	(0)	(1,509,803)	(1,111,440)	(1,811,764)	61%
Fire - Debt	-	(498,333)	(247,435)	(598,000)	41%	-	(209,521)	(251,425)	(251,425)	100%
Public Works - Debt	-	(304,549)	(272,457)	(365,459)	75%	-	(124,879)	(149,856)	(149,855)	100%
TOTAL OTHER FINANCING SOURCES/(USES)	164,245	(296,603)	(219,511)	(355,924)		98,625	(268,059)	43,095	(321,671)	
TOTAL SURPLUS/(DEFICIT)	144,306	(388,541)	(206,559)	(736,175)		67,190	(18,164)	5,845	(21,797)	

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2024

	2023 OCTOBER ACTUAL	2023 JAN-OCT BUDGET	2023 JAN-OCT ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 OCTOBER ACTUAL	2024 JAN-OCT BUDGET	2024 JAN-OCT ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Memberships	-	6,667	9,585	8,000	120%	-	6,667	7,750	8,000	97%
Greens Fees	37,888	372,500	546,956	447,000	122%	51,392	422,500	541,826	507,000	107%
Cart Rentals	15,274	162,500	228,187	195,000	117%	20,389	170,833	224,587	205,000	110%
Merchandise Sales	1,366	20,833	27,703	25,000	111%	2,165	20,833	24,157	25,000	97%
Food and Beverage Sales	6,233	77,500	103,289	93,000	111%	8,181	77,500	99,880	93,000	107%
Rental Income	28	250	214	300	71%	-	250	344	300	115%
Other Revenue	1,775	18,750	26,615	22,500	118%	2,400	18,750	26,921	22,500	120%
TOTAL REVENUES:	62,564	659,000	942,548	790,800	119%	84,527	717,333	925,465	860,800	108%
EXPENDITURES:										
Personal Services	43,863	527,020	464,214	632,424	73%	45,749	494,128	462,380	592,954	78%
Contractual Services	15,493	148,398	133,044	178,077	75%	20,252	149,718	139,367	179,662	78%
Materials and Supplies	8,906	164,389	145,198	197,267	74%	5,689	172,235	146,352	206,682	71%
Other Expenditures	4,043	53,356	50,052	64,027	78%	2,976	49,189	40,329	59,027	68%
TOTAL EXPENDITURES	72,305	893,163	792,508	1,071,795	74%	74,665	865,271	788,428	1,038,325	76%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	125,000	-	150,000	0%	100,000	83,333	100,000	100,000	100%
Capital	(14,219)	(52,305)	(101,466)	(62,766)	162%	(40,608)	(1,888,750)	(93,372)	(2,266,500)	4%
TOTAL OTHER FINANCING SOURCES/(USES)	(14,219)	72,695	(101,466)	87,234		59,392	(1,805,417)	6,628	(2,166,500)	
TOTAL SURPLUS/(DEFICIT)	(23,961)	(161,468)	48,574	(193,761)		69,253	(1,953,354)	143,666	(2,344,025)	

2022 budgeted expenditures included \$56,473 of prior encumbrances.

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2024

	2023 OCTOBER ACTUAL	2023 JAN-OCT BUDGET	2023 JAN-OCT ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 OCTOBER ACTUAL	2024 JAN-OCT BUDGET	2024 JAN-OCT ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Service Charges and Collections	249,079	2,143,234	2,313,736	2,571,881	90%	344,220	2,786,204	2,968,305	3,343,445	89%
Intergovernmental	-	44,633	103,400	53,560	193%	-	-	88,373	-	
Water Tap-In Fees	2,040	3,792	39,650	4,550	871%	6,762	4,929	7,802	5,915	132%
Well Field Protection Fee	9,201	87,917	88,338	105,500	84%	9,104	87,917	88,232	105,500	84%
Rental Income	1,870	28,333	18,260	34,000	54%	1,926	28,333	18,808	34,000	55%
Other Revenue	3,650	19,583	32,445	23,500	138%	6,804	17,500	45,953	21,000	219%
TOTAL REVENUES:	265,840	2,327,493	2,595,829	2,792,991	93%	368,816	2,924,883	3,217,473	3,509,860	92%
EXPENDITURES:										
Personal Services	58,150	761,705	661,387	914,046	72%	66,424	796,097	745,884	955,316	78%
Contractual Services	127,080	1,442,122	1,258,215	1,730,546	73%	135,359	1,462,583	1,219,189	1,755,100	69%
Materials and Supplies	3,868	71,833	48,828	86,200	57%	2,278	52,815	38,641	63,378	61%
Other Expenditures	79	1,625	642	1,950	33%	764	1,021	3,861	1,225	315%
TOTAL EXPENDITURES	189,176	2,277,285	1,969,072	2,732,742	72%	204,824	2,312,516	2,007,574	2,775,019	72%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	2,127,967	-	2,553,560	0%	-	-	-	-	
Transfers In	-	-	-	-		-	-	-	-	
Debt Payments	-	(170,149)	(115,558)	(204,179)	57%	-	(224,774)	(88,487)	(269,729)	33%
Capital	-	(2,851,379)	(2,154,845)	(3,421,655)	63%	-	(1,797,646)	(1,364,234)	(2,157,175)	63%
TOTAL OTHER FINANCING SOURCES/(USES)	-	(893,562)	(2,270,402)	(1,072,274)		-	(2,022,420)	(1,452,721)	(2,426,904)	
TOTAL SURPLUS/(DEFICIT)	76,664	(843,354)	(1,643,646)	(1,012,025)		163,993	(1,410,053)	(242,822)	(1,692,063)	

2022 budgeted expenditures included \$464,912 of prior encumbrances.

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2024

	2023 OCTOBER ACTUAL	2023 JAN-OCT BUDGET	2023 JAN-OCT ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 OCTOBER ACTUAL	2024 JAN-OCT BUDGET	2024 JAN-OCT ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Service Charges and Collections	54,806	518,613	528,824	622,335	85%	84,307	777,919	774,105	933,503	83%
Intergovernmental	788	92,533	84,973	111,040	77%	-	-	67,036	-	
Sewer Tap-In Fees	1,632	4,375	10,432	5,250	199%	4,577	6,563	5,409	7,875	69%
Wastewater Treatment Fees	156,872	1,462,708	1,563,003	1,755,250	89%	248,044	2,194,063	2,209,109	2,632,875	84%
Other Revenue	-	-	31,620	-		-	-	-	-	
TOTAL REVENUES:	214,098	2,078,229	2,218,852	2,493,875	89%	336,928	2,978,544	3,055,660	3,574,253	85%
EXPENDITURES:										
Personal Services	57,856	761,637	667,680	913,964	73%	67,630	797,513	757,309	957,015	79%
Contractual Services	76,607	1,488,417	886,503	1,786,100	50%	92,392	1,351,156	1,047,299	1,621,387	65%
Materials and Supplies	1,222	47,167	22,042	56,600	39%	2,374	43,554	37,093	52,265	71%
Other Expenditures	-	-	-	-		-	1,082	1,298	1,298	0%
TOTAL EXPENDITURES	135,685	2,297,220	1,576,226	2,756,664	57%	162,397	2,193,304	1,842,999	2,631,965	70%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Debt Proceeds	-	2,116,700	-	2,540,040	0%	-	-	-	-	
Debt Payments	-	(118,615)	(56,115)	(142,338)	39%	-	(135,817)	(43,804)	(162,980)	27%
Capital	(16,749)	(3,141,379)	(2,342,862)	(3,769,655)	62%	(13,700)	(415,000)	(1,754,569)	(498,000)	352%
TOTAL OTHER FINANCING SOURCES/(USES)	(16,749)	(1,143,294)	(2,398,977)	(1,371,953)		(13,700)	(550,817)	(1,798,373)	(660,980)	
TOTAL SURPLUS/(DEFICIT)	61,664	(1,362,285)	(1,756,351)	(1,634,742)		160,831	234,423	(585,712)	281,308	

2022 budgeted expenditures included \$275,096 of prior encumbrances.

COST RECOVERY
YTD OCTOBER 31, 2024

Golf Course					
	2020	2021	2022	2023	2024
Revenues	598,045	834,060	820,933	942,548	925,465
Expenditure - Operating	642,621	691,168	746,262	787,867	788,428
Expenditure - Building Maint.	25,934	16,499	26,378	27,580	16,887
% Cost Recovery	89.45%	117.86%	106.25%	115.59%	114.92%
Expenditure - Capital	50,837	27,952	64,354	100,431	93,372
% Cost Recovery	83.13%	113.38%	98.08%	102.91%	102.98%
Recreation Center					
	2020	2021	2022	2023	2024
Revenues	444,455	686,950	813,399	789,296	911,878
Expenditure - Operating	934,769	1,078,620	1,243,644	1,251,769	1,372,117
Expenditure - Building Maint.	30,395	13,854	34,010	31,216	23,933
% Cost Recovery	46.05%	62.88%	63.66%	61.52%	65.32%
Expenditure - Capital	79,522	46,412	123,404	94,200	189,054
% Cost Recovery	42.54%	60.32%	58.06%	57.31%	57.53%
Cassel Hills Pool					
	2020	2021	2022	2023	2024
Revenues	(43)	92,470	100,219	92,882	105,495
Expenditure - Operating	5,041	111,738	130,680	162,860	167,259
Expenditure - Building Maint.	12,569	29,548	18,196	19,509	18,047
% Cost Recovery	0.00%	65.45%	67.32%	50.93%	56.93%
Expenditure - Capital	5,094	26,258	18,384	6,736	17,190
% Cost Recovery	0.00%	55.19%	59.92%	49.12%	52.10%

FUND STATEMENT

YTD OCTOBER 31, 2024

Fund Description.....	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110 GENERAL FUND	22,842,873.53	27,740,540.41	26,761,915.74	23,821,498.20	2,353,126.89	21,468,371.31
221 STREET FUND	1,629,049.11	1,580,250.58	1,988,834.11	1,220,465.58	137,225.16	1,083,240.42
222 STATE HIGHWAY FUND	319,647.02	128,689.12	116,740.64	331,595.50	27,566.37	304,029.13
224 PERMISS MOT VEH LIC TX FD	158,915.29	41,919.99	5,956.45	194,878.83	18,900.40	175,978.43
225 LAW ENFORCEMENT FUND	54,303.07	132.76	-	54,435.83	9,068.94	45,366.89
226 DRUG LAW ENFORCEMENT FUND	4,018.77	100.00	-	4,118.77	-	4,118.77
227 OMVI EDUCATION & ENFORCEMENT F	18,726.98	13,223.14	-	31,950.12	-	31,950.12
228 OMVI INDIGENT FUND	309,934.54	23,369.56	-	333,304.10	-	333,304.10
229 COMPUTER LEGAL RSCH FUND	143,470.73	85,025.73	137,866.79	90,629.67	13,060.65	77,569.02
230 INDIGENT DRIVERS IAM FUND	184,654.74	4,555.50	558.50	188,651.74	885.50	187,766.24
233 POLICE CPT FUND	24,587.43	31,324.09	-	55,911.52	-	55,911.52
234 9-1-1 SERVICE SYSTEM	-	-	-	-	-	-
238 AMERICAN RESCUE PLAN ACT	297,466.99	-	-	297,466.99	297,466.99	-
241 FEMA SPECIAL REVENUE FUND	3.23	258,328.17	225,567.00	32,764.40	-	32,764.40
242 STORMWATER SPECIAL REVENUE	245,095.97	423,536.09	493,650.62	174,981.44	21,707.36	153,274.08
244 ONEOHIO OPIOID SETTLEMENT	30,218.09	67,515.09	-	97,733.18	-	97,733.18
245 JOB CREATION AND REVITALIZATION	3,251,632.21	158,459.99	49,900.00	3,360,192.20	-	3,360,192.20
250 INFRASTRUCTURE	913,160.52	139,379.76	98,450.00	954,090.28	248,450.00	705,640.28
251 COURT PROJECTS SPECIAL REVENUE	14,573.98	156,044.25	123,644.83	46,973.40	33.68	46,939.72
255 EMPLOYEE RETIREMENT RESERVE	991,258.04	400,000.00	170,397.50	1,220,860.54	-	1,220,860.54
260 CRISIS INTERVENTION TRAIN FUND	3,010.43	-	3,982.50	(972.07)	6,230.55	(7,202.62)
325 CAPITAL IMPROVEMENT FUND	1,782,343.37	3,024,136.03	4,133,954.32	672,525.08	968,521.58	(295,996.50)
332 POLICE-FIRE-STREET CIP FUND	488,263.21	2,506,023.63	2,500,178.49	494,108.35	550,247.78	(56,139.43)
333 TIF CAPITAL PROJECTS FUND	487,768.38	70,428.88	17,704.32	540,492.94	23,205.29	517,287.65
336 STONEQUARRY CROSSINGS TIF FUND	35,662.11	8,194.76	1,106.63	42,750.24	26,257.68	16,492.56
337 CDBG FUND	(0.01)	50,000.00	-	49,999.99	100,000.00	(50,000.01)
339 FIRE EQUIPMENT FUND	259.34	-	-	259.34	-	259.34
340 OPWC FUND	(236,492.66)	107,587.25	133,704.88	(262,610.29)	9,766.44	(272,376.73)
360 FACILITIES IMP/MAINT RESERVE	3,093,121.56	799,450.00	942,952.06	2,949,619.50	1,127,861.42	1,821,758.08
436 G.O. DEBT SERVICE FUND	294,559.98	2,865,763.39	2,765,431.24	394,892.13	354.50	394,537.63
641 GOLF COURSE OPERATIONS FUND	813,270.61	1,025,465.36	881,799.54	956,936.43	2,109,680.65	(1,152,744.22)
643 CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651 WATER FUND	4,076,140.62	3,217,472.90	3,460,295.01	3,833,318.51	2,944,349.92	888,968.59
652 SEWER FUND	3,590,900.62	3,055,659.52	3,641,371.95	3,005,188.19	1,404,241.20	1,600,946.99
872 HOSPITAL CARE TRUST FUND	600,847.20	1,902,853.23	2,276,963.38	226,737.05	259,723.32	(32,986.27)
	46,463,809.41	49,885,429.18	50,932,926.50	45,416,312.09	12,657,932.27	32,758,379.82

Negative fund balances YTD due to timing.